

SECTION V

REPORTING MISSING AND STOLEN PERSONAL STATE PROPERTY

.01 SCOPE

- A. Only personal State property that is stolen or missing is subject to these procedures.
- B. For the purposes of these procedures, personal State property on loan or otherwise in temporary custody of a State agency, is considered State owned.
- C. These procedures do not apply to cash or other financial assets that are stolen or missing. Refer to the appropriate Department of Budget and Management Directive to write-off losses of cash or other financial assets.

.02 SECURITY MEASURES

- A. Agencies shall take every precaution that is practical or necessary to protect personal State property from being lost or stolen.
- B. Losses shall be investigated to determine the cause and to take corrective action to protect property against future loss occurrences.
- C. Capital and non-capital equipment items shall be permanently marked to identify them as Maryland State Property. (See Appendix V for recommended identification procedures.)
- D. Equipment serial numbers shall be recorded since they are required when reporting items that are stolen or missing.
- E. Easily concealed sensitive items shall be kept in locked cabinets, desks or storage rooms when not in use.
- F. Sign-out and return procedures shall be implemented for items not assigned to specific individuals.
- G. Personnel shall be made responsible for the safekeeping of assigned State property.

.03 PROCEDURE FOR REPORTING STOLEN PERSONAL STATE PROPERTY

- A. Stolen property, regardless of value, shall be reported immediately upon discovery to the local police department or to an agency's internal security

force, if the security force has local police jurisdiction and personnel responsible for investigating theft.

- B. Local police automatically report stolen or missing items to the National Crime Information Center (NCIC) so that property, if recovered, may be returned to the agency. If an agency's internal security force is used in lieu of local police, the agency's security force shall report stolen or missing items to NCIC.
- C. Obtain a copy of the police report from local police, or internal security, if applicable.
- D. Complete a Report of Missing or Stolen State Property Form DGS-950-8 (Section VI). The Department Secretary or Agency Head will be required to sign off on their Missing and Stolen Property Report before the loss can be written off by the DGS/ISSSD.

Report the loss if:

- 1. Capital equipment is involved, or
 - 2. The loss consists of any combination of non-capital equipment items and supplies exceeding **** \$100 **** in aggregate cost value.
- E. The custodial agency shall submit Form (DGS-950-8) in triplicate, one copy of the police report and any other supporting documentation to the Inventory Standards and Support Services Division.
 - F. Upon receipt of the Report of Missing or Stolen State Property Form (DGS-950-8), ISSSD shall forward a Missing/Stolen Personal State Property Write-off Authorization Form (DGS-950-10) authorizing the custodial agency to remove the items from their inventory records.
 - G. The custodial agency shall complete Section A of the DGS-950-10 and return to ISSSD certifying that the items have been removed from the agency's inventory records.
 - H. In addition to these procedures, the procedure for reporting theft of a motor vehicle, as prescribed in the State Treasurer's Insurance Manual shall be followed.
 - I. The Department of General Services will consolidate and file annually each reporting entities Inventory and Missing and Stolen Property Reports with the Board of Public Works.
 - J. Agencies shall absorb the full amount of property loss due to theft, except in specific cases where property may be insured under a special policy. Stolen property having special coverage shall be reported by letter to the State Treasurer.

- K. In cases where a State employee is alleged to be the cause of property loss exceeding \$1,000, the loss is covered by a Blanket Bond For Faithful Performance By State Employees if evidence reasonably establishes that a State employee caused or was implicated in the loss, regardless of the number of persons involved or whether any of the involved persons can be identified. If investigative action indicates that a loss exceeding \$1,000 was caused by the action or negligence of a State employee, in addition to paragraphs A through H, agency Insurance Coordinators shall follow the procedures prescribed by the State Treasurer's Insurance Division for a claim to be initiated. Claims up to \$1,000 will be absorbed by the agency sustaining the loss.
- L. Funds recovered from an insurance policy or bond shall be deposited in accordance with budgetary regulations.

.04 PROCEDURE FOR REPORTING MISSING PERSONAL STATE PROPERTY

Follow the same procedure in Regulation .03 to this Section for reporting stolen State property, except that paragraphs A, B, and C may be omitted at the discretion of the Department Secretary or Agency Head.

- A. There is no evidence of theft or forced entry; and
- B. Property disappearance is not sudden or conspicuous; and
- C. The loss is disclosed as a result of an audit or inventory reconciliation.

.05 REPORT OF MISSING OR STOLEN PERSONAL STATE PROPERTY (Form DGS-950-8)

The Department of General Services is required to investigate, if necessary, and inform the Board of Public Works of every report of missing or stolen personal State property. In order to facilitate the write-off process, the following shall apply:

- A. Missing or stolen personal State property must remain on inventory records until approval to remove the property from the records is obtained from ISSSD.
- B. Form DGS-950-8 shall be forwarded to ISSSD within 10 working days of discovery of loss.
 - 1. If an agency is unable to obtain a copy of the police report within 10 working days of the occurrence of theft, the form shall be forwarded with a notation to that effect. ISSSD will follow-up with the agency to obtain a copy of the police report.

2. If an agency is unable to complete a DGS-950-8 due to incomplete information, the form shall be forwarded with a notation to that effect. DGS will follow-up with the agency to obtain the missing information.
- C. No more than one occurrence of loss shall be reported on a single DGS-950-8 form.
- D. The filled in portion of each form shall be in original format. Photocopies or pre-filled in forms are not acceptable and will be returned to the reporting agency.
- E. All required information shall be reported in detail using the reverse side of the form, additional sheets and supporting documentation as necessary.
- F. All State employees known to be involved in the loss shall be identified. Telephone numbers shall be provided in the event further investigation is necessary.
- G. Measures being taken to prevent future occurrences are subject to audit and shall be explained in detail using the reverse side of the form or additional sheets if necessary. If newly written procedures are being implemented, a copy of those procedures shall be submitted with the form.

.06 MISSING OR STOLEN PRIVATE PROPERTY

- A. COMAR 25.02.03.01 generally provides that the State is not responsible for the theft or other disappearance of the personal belongings of a State employee.
- B. If the personal belongings of a State employee or other private individual are lost or stolen on State property, an agency shall report the loss to local police or its internal police jurisdiction. The loss of private property should not be reported to the Inventory Standards and Support Services Division.

.07 POLICY

- A. Agencies shall maintain records of all stolen or missing property, including private property, regardless of value. Records should be reviewed periodically.

- B. Each Department or Agency shall be required to produce Department-Wide Missing and Stolen Property Reports quarterly and annually to ISSSD.
- C. Agencies with numerous occurrences of stolen State property or those within DGS' estimation, large amounts of missing property, both in dollars and numbers of items, will be subject to unannounced audit.